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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	301	167	468	0	468
10	ATTENDING PUPILS (OCTOBER 2011)	267	161	428	0	428
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	284.0	164.0	448.0 (100%)	0.0 (0%)	448.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	16.7 (17:1)	10.3 (16:1)	0.0 (15:1)	=	27.0	/	29.0	=	.93	X	1462,116	=	1359,768	0
B.	GUIDANCE	0.9 (315:1)	0.5 (315:1)	0.0 (225:1)	=	1.4	/	1.0	=	1.40	X	44,522	=	62,331	0
C.	LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6	/	1.0	=	.60	X	61,943	=	37,166	0
D.	HEALTH	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6	/	1.0	=	.60	X	45,845	=	27,507	0
E.	EDUCATION TECHS	3.2 (090:1)	1.8 (090:1)	0.0 (225:1)	=	5.0	/	3.0	=	1.67	X	58,200	=	97,194	0
F.	LIBRARY TECHS	0.6 (450:1)	0.4 (450:1)	0.0 (450:1)	=	1.0	/	0.0	=	1.00	X	0	=	14,312	0
G.	CLERICAL	1.6 (180:1)	0.9 (180:1)	0.0 (180:1)	=	2.5	/	1.0	=	2.50	X	32,889	=	82,223	0
H.	SCHOOL ADMIN.	1.0 (275:1)	0.6 (275:1)	0.0 (284:1)	=	1.6	/	1.5	=	1.07	X	110,220	=	117,935	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		16,576	0
B.	Supplies and Equipment	346	478		155,008	0
C.	Professional Development	59	59		26,432	0
D.	Instructional Leadership Support	24	24		10,752	0
E.	Co- and Extra-Curricular Student	34	114		15,232	0
F.	System Administration/Support	220	220		98,560	0
G.	Operations & Maintenance	1,013	1,204		453,824	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	282,487	0
B.	Education & Library Technicians	36.00%	40,142	0
C.	Clerical	29.00%	23,845	0
D.	School Administrators	14.00%	16,511	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-90,750	0
16	Adjustment for Title I Revenues	-100,405	0

17	TOTALS	2746,648	0
18	E.P.S. RATES	6,131	6,750

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          496.0          241.0          737.0
      OCTOBER 2009         448.0          254.0          702.0
      APRIL 2010           441.0          242.0          683.0
      OCTOBER 2010         452.0          240.0          692.0
      APRIL 2011           463.0          232.0          695.0
      OCTOBER 2011         428.0          243.0          671.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                445.5 +      9.16   X          6,131.00   =      2,787,520.46
      9-12 PUPILS               237.5 +      0.00   X          6,750.00   =      1,603,125.00
      ADULT EDUC. COURSES AT .1          0.0          X          6,750.00   =           0.00
      K-8 EQUIV. INSTR. PUPILS          0.750          X          6,131.00   =      4,598.25
      9-12 EQUIV. INSTR. PUPILS          0.000          X          6,750.00   =           0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .5093         226.9   X   .15   X          6,131.00   =      208,668.59
      9-12 DISADVANTAGED @ .5093         121.0   X   .15   X          6,750.00   =      122,512.50
      K-8 LIMITED ENGLISH PROF.           0.0   X   .700   X          6,131.00   =           0.00
      9-12 LIMITED ENGLISH PROF.          2.0   X   .700   X          6,750.00   =       9,450.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT             445.5          X          43.00   =      19,156.50
      9-12 STUDENT ASSESSMENT             237.5          X          43.00   =      10,212.50
      K-8 TECHNOLOGY RESOURCES            445.5          X          98.00   =      43,659.00
      9-12 TECHNOLOGY RESOURCES            237.5          X          296.00   =      70,300.00
      K-2 PUPILS                          122.5   X   .10   X          6,131.00   =      75,104.75

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                     4,954,307.55
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %      4,805,678.32

30  ADJUSTED TOTAL OPERATING ALLOCATION                                     4,805,678.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	66,493.94	X	101.10%	=	67,225.37
32	SPECIAL EDUCATION - EPS ALLOCATION					673,452.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	93,204.67	X	101.10%	=	94,229.92
35	TRANSPORTATION - EPS ALLOCATION					353,824.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					42,103.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,230,835.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,036,513.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - VASSALBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - VASSALBORO				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - VASSALBORO				59,547.59
47	TOTAL DEBT SERVICE ALLOCATION				59,547.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,096,061.58

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
VASSALBORO	683.0 100.00%		6,096,061.58		0.00		6,096,061.58		
TOTAL	683.0						6,096,061.58		
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		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
VASSALBORO		319,300,000	7.800	2,490,540.00		6,096,061.58	2,490,540.00	100.00%	7.80M
TOTAL		319,300,000		2,490,540.00		6,096,061.58	2,490,540.00	100.00%	7.80M
<hr/>							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					6,096,061.58	2,490,540.00	3,605,521.58	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					6,096,061.58	2,490,540.00	3,605,521.58	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							15,323.65	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							3,590,197.93	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	40.85%	STATE SHARE % =	59.15%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	41.11%	STATE SHARE % =	58.89%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					6,244,690.81			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	299,183.16	303,387.04	0.00	0.00
August	299,183.16	303,387.04	0.00	0.00
September	299,183.16	303,387.05	0.00	0.00
October	299,183.16	303,387.05	0.00	0.00
November	299,183.16	301,471.59	0.00	0.00
December	299,183.16	301,471.59	0.00	0.00
January	299,183.16	301,471.59	0.00	0.00
February	299,183.16	301,471.59	0.00	0.00
March	299,183.16	0.00	0.00	0.00
April	299,183.16	0.00	0.00	0.00
May	299,183.16	0.00	0.00	0.00
June	299,183.17	0.00	0.00	0.00
Total	3,590,197.93	2,419,434.54	0.00	0.00